## **AMENDMENTS TO THE CLAIMS**

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This listing of claims will replace all prior versions, and listings, of claims in the application:

## **Listing of Claims**:

Claim 1 (Currently Amended): A method for making soft magnetic material comprising:

a first heat treatment step applying a temperature of at least 400 deg C and less than 900 deg C in hydrogen or inert gas to metal magnetic particles (10);

a step for forming a plurality of compound magnetic particles (30) in which an insulation film (20) surrounds said metal magnetic particle (10); and

a step for forming a shaped body by compacting said plurality of compound magnetic particles (30).

Claim 2 (Currently Amended): A method for making soft magnetic material according to claim 1 wherein said first heat treatment step includes a step for heat treating said metal magnetic particles (10) at a temperature of at least 700 deg C and less than 900 deg C.

Claim 3 (Currently Amended): A method for making soft magnetic material according to claim 1 further comprising a second heat treatment step applying a temperature of at least 200 deg C and no more than a thermal decomposition temperature of said insulation film (20) to said shaped body.

Claim 4 (Currently Amended): A method for making soft magnetic material according to claim 1 wherein said step for forming said shaped body includes a step for forming said shaped body in which said plurality of compound magnetic particles (30) is bonded by an organic matter (40).

Claim 5 (Currently Amended): A method for making soft magnetic material according to

claim 1 wherein said first heat treatment step includes a step for setting a coercivity of said metal magnetic particles (10) to be no more than  $2.0 \times 10^2$  A/m.

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Claim 6 (Currently Amended): A method for making soft magnetic material according to claim 1 wherein said first heat treatment step includes a step for setting a coercivity of said metal magnetic particles (10) to be no more than  $1.2 \times 10^2$  A/m.

Claim 7 (Currently Amended): A method for making soft magnetic material according to claim 1 wherein said first heat treatment step includes a step for heat treating said metal magnetic particle (10) having a particle diameter distribution that is essentially solely in a range of at least 38 microns and less than 355 microns.

Claim 8 (Currently Amended): A method for making soft magnetic material according to claim 1 wherein said first heat treatment step includes a step for heat treating said metal magnetic particle (10) having a particle diameter distribution that is essentially solely in a range of at least 75 microns and less than 355 microns.

Claim 9 (Original): A dust core made according to a method for making soft magnetic material according to claim 1 wherein coercivity is no more than  $1.2 \times 10^2$  A/m.

Claim 10 (Currently Amended): A soft magnetic material comprising a plurality of metal magnetic particles (10); wherein said metal magnetic particles (10) have a coercivity of no more than  $2.0 \times 10^2$  A/m and said metal magnetic particles (10) have a particle diameter distribution that is essentially solely in a range of at least 38 microns and less than 355 microns.

Claim 11 (Currently Amended): A soft magnetic material according to claim 10 wherein said metal magnetic particles (10) have a coercivity of no more than  $1.2 \times 10^2$  A/m.

Claim 12 (Currently Amended): A soft magnetic material according to claim 10 wherein

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said metal magnetic particles (10) have a particle diameter distribution that is essentially solely in a range of at least 75 microns and less than 355 microns.

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Claim 13 (Currently Amended): A soft magnetic material according to claim 10 further comprising a plurality of compound magnetic particles (30) containing said metal magnetic particles (10) and insulation film (20) surrounding surfaces of said metal magnetic particles (10).

Claim 14 (Original): A dust core made using soft magnetic material according to claim 10 wherein coercivity is no more than  $1.2 \times 10^2$  A/m.